

111TH CONGRESS  
1ST SESSION

# H. R. 3660

To amend the Internal Revenue Code of 1986 to promote tax parity between the residential and business fuel cell tax credits.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2009

Mr. WU (for himself and Mrs. BONO MACK) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to promote tax parity between the residential and business fuel cell tax credits.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Fuel Cell Tax Parity  
5       Act of 2009”.

6       **SEC. 2. MODIFICATION OF CREDIT FOR RESIDENTIAL EN-**  
7       **ERGY EFFICIENT PROPERTY.**

8       (a) MAXIMUM CREDIT CONFORMED TO BUSINESS  
9       CREDIT.—

1           (1) IN GENERAL.—Paragraph (1) of section  
2       25D(b) of the Internal Revenue Code of 1986 is  
3       amended by striking “\$500” and inserting  
4       “\$1,500”.

5           (2) CONFORMING AMENDMENT.—Subparagraph  
6       (A) of section 25D(e)(4) of such Code is amended  
7       by striking “\$1,667” and inserting “\$5,000”.

8       (b) REMOVAL OF PRINCIPAL RESIDENCE REQUIRE-  
9       MENT FOR QUALIFIED FUEL CELL PROPERTY EXPENDI-  
10      TURES.—Paragraph (3) of section 25D(d) of such Code  
11      is amended by striking “used as a principal residence  
12      (within the meaning of section 121) by the taxpayer” and  
13      inserting “used as a residence by the taxpayer”.

14      (c) EFFECTIVE DATE.—The amendments made by  
15      this section shall apply to taxable years ending after the  
16      date of the enactment of this Act.

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